EXHIBIT 25

SUMMARY OF 5.0 AND 6.0 DIFFERENCES - IC, PO & RQ

Overall Features:

Forget any sort of lookup - i.e. the only selects in PO that are available are Item and Vendor and that is it. Item search will be used extensively in IC to locate items and be "dragged" to different screens.

Dragging to a screen is done by placing an X in the select code of the line you want to select and hitting the enter key - make sure that you get the message - " A record was selected" before you transfer or token transfer to another screen. Once you move to the other screen the item, PO or RQ that you selected will be automatically displayed on the new screen in the Inquire mode.

There are no token transfer menus. The user can transfer, but must know the program number that he/she wants. Programs are referred to as "Program number and Option" - i.e. the PO Entry is PO20 option 5.

Transfers can be done between programs without knowing the program numbers through function keys listed on the bottom of the screen. The programmers have listed places where they think the user might want to go, much like the token transfer menu in 6.0, except that the options are listed along the bottom of the screens and all options are paged through using the More Keys button.

Many times reports are on a sub-menu of the application area towards which the report applies. An example of this is found with the PO Print report. It is located under the PO menu option of PO Maintenance.

Inventory Control:

Setup:

Item Group: For item groups, the cost and price number of decimals ranges from 2-5.

Company:
The cost and price for Special and Service items ranges from 2-5 and the quantity from 0-4.

The Summary Type title can be overridden and defined by the end user at the company level.

Negative Stock on Hand is allowed only for standard cost companies.

Unit of Measure: There is only ONE stocking UOM. This is the UOM in which all transactions are tracked. There are several UOM that are considered alternate UOMs to the stocking. Transactions can be performed in these, but all balances will still be kept in the stocking UOM. Some inquiries can be done in these alternate UOMs.

There are default UOMs for Selling and Purchasing which can be defaulted on the PO and in OE.

> Sell Quantity UOM is the default for Order Entry
> Buy Quantity UOM is the default for Purchase Order
> 1st and 2nd Alternate UOMs are for Inventory Control
> Sell Price UOM is for Order Entry also

Once the UOMs are set up for the item and there is history for the item they cannot be changed! This is also true for vendor conversions.

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There are no catch weight items.

There is no UOM Packing information.

Item Master: There are no MSDS flags on either the Item Master or the Item Location records. Location balances and other miscellaneous information is stored on the item master record and displayed on screen.

There is no status flag. In order to have an item "inactivated" the allow issues and receipts flags must both be turned to "no" on the locations for the items.

There is a Taxable flag, but it is only used by OE, not IC or PO.

There is no Freight class or Harmonize code.

The Stock Cubic and Stock Weight are referred to as Cubic Feet and Weight.

There are three user defined fields and they are kept on the Item Master screen.

Item Location:

There is no tax information.

More information is displayed on the screen that is found in the drill downs in 6.0 (i.e. last count accuracy, turnover rate, transactions since last count).

Item location records **cannot** be setup for non-inventory tracked items.

Reordering:

The only reordering method is FOP.

There is no Maximum reorder quantity option.

If you are performing a replenishment from a location, the document type is not identified on the item location record - it is identified when the reorder report is run.

There is no bin replenishment.

Transactions:

All transactions function the same way, with the detail and regular options.

Because there is only one stocking UOM, there is no Detail Transfer option.

Physical Inventory:

There are no changes here.

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Miscellaneous:

In 5.0 there is no subsystem control in any of the packages except AP. GL and IC work completely separate for dates; a period can be closed for GL without IC being closed and GL will accept transactions for periods prior to the current GL month. GL distribution dates are allowed one month before and one month after the current period-end date whether that period is open or closed. Transaction dates are allowed 35 days before and after the current period end date, unless the period is closed in IC.

The vendor/item file is not located in PO - it is in inventory - (IC14). When setting up a vendor quote you cannot automatically have vendor/item file created, it must be manually created in the Inventory Module.

Purchase Order:

The biggest change from 5.0 to 6.0 is that in 5.0 there are no add-on costs or tax tracking. If either of these need to be added to a PO invoice, they should be added in the Miscellaneous Distributions area.

The other change is in the way the PO Entry screens are designed. Instead of PO Entry and Speed, there are several screens where options can be entered.

Setup:

There is no Freight Terms table in 5.0. There are freight terms, but the only choices are system defined to be (C)ollect, (P)repaid and (B)ackhaul.

The hold code in AP is not user-defined. It is "PEND".

There are no miscellaneous AOC days.

Navigation ID - Since there are so many screens to entering a PO, there is a feature in the system called Navigation ID's; the purpose of a Navigation ID is to move the users more quickly through the screens. It is required that at least one Navigation ID is setup. Use of these IDs is optional. The user sets up an ID and identifies which screens in which order the user wants to go. Not all screens are required; a navigation ID can consist of one screen.

PO Entry:

PO entry is split into 10 screens. A purchase order can be accessed by any of these screens and each is designed to serve a different purpose. No one screen will let you access all of the options for a PO.

On all Purchase Orders a delivery date must be put on each line and will not default from a "header" field. This is very cumbersome for users. The delivery date can be calculated if the lead time is tracked for a vendor and put on the PO Vendor File.

Following are the screens available to enter a PO:

PO20's

PO Speed Screen - PO20 option 3
- The header information seen is, Company - PO Number - Buyer - PO Date - Ship to - Vendor and Purchase from as well as contract number.
- This screen has entry for 11 items. For each item the user sees Item Number - Buy UOM - Quantity - Delivery Date - Delivery Location - Unit Cost.
- Purchase Orders can be added, changed and released from this screen.
- Only inventory and non-stock items can be added from this screen.

PO Entry - PO20 option 5
- The header information displayed is the same as the Speed Screen
- There is entry for 3 line items. The additional fields outside of the Speed Screen fields are Description - Item type - GL Account - Company - Distribution code and Project
- Purchase Orders can be added, changed and released from this screen
- All item types can be added on this screen.

PO Detail - PO20 option 4
- The header information displayed is the same as the Speed Screen
- There is one item at a time, the additional fields per item are - tolerances, source document, tax status (used only for OE) - certification - inspection - line comment codes and no charge flag.
- Purchase orders can be added, changed and released from this screen.
- All item types can be added here.

PO Review - PO20 option 6
- The header information is the same as the Speed Screen
- There is one line item at a time and instead of the additional information displayed in PO Detail - the user can access the buy/price UOM relationships and cancel the line
- Purchase orders can be added, changed and released from this screen
- All item types can be added here.

PO Summary 1 - PO20 option 7
- The header information is the same as the Speed Screen
- No line item access is available on this screen
- The additional PO information available on this screen is - AP Process Level - header and trailer comment codes - shipping information (freight terms, ship terms and ship-via)
- Purchase orders can added, changed, released, DELETED and RESEQUENCED from this screen

PO Summary 2 - PO20 option 8
- The header information is the same as the Speed Screen
- No line item access is available on this screen
- The additional information on this screen is - Print controls - Payment terms and the Cancel PO flag
- Purchase orders can be added, changed and released from this screen
- This is the only screen which displays status information about the PO (i.e. released or printed)

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PO Select - PO20 option 9
- This screen is used to copy, merge and create Purchase Orders from Standard Orders and existing Purchase Orders
- This program does not have a menu selection like in 6.0

PO21's

PO Multiple Delivery Dates - PO21 Option 1
- Use this screen to enter multiple deliveries of the same item. It works like it does in 6.0
- The only screen functions available here are Inquire and Add

PO Ship-to - PO21 Option 2
- Use this screen for drop ship orders

PO Item Distribution - PO21 Option 3
- This is just like Multiple Distributions in 6.0

Standard PO Comment Maintenance
- This screen is used to maintain standard comment codes and add new comments.
- Header, Trailer and Line Item comments can be maintained on this screen

PO Receiving
There are no changes

PO Invoicing

There is no Invoice Registration in the 5.0 release, only batch processing.

There are four main screens to invoicing:

PO Detail Invoice Entry - PO40 option 1
This is the main invoice entry screen to enter the basic invoice information

PO/Invoice Match - PO40 option 2
Here the line item approved quantity and unit costs are entered

PO/Invoice Matching Entry/Review - PO40 option 3
This screen displays one line at a time and shows the displays the PO unit cost and the received quantities.

Invoice Entry/Distribution Review - PO40 option 4
This allows users to maintain the distributions like the 6.0 release

Invoice additions work basically the same with the exception of less screens due to the absence of tax and add-on costs. Automatch works the same.

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Standard Orders:

The standard orders work basically the same, but the options are spread out across screens like PO entry.

Standard Order Header Maintenance - PO25 option 1
Blanket Header Information - PO25 option 2
Standard PO Speed Screen - PO25 option 3
Standard PO Detail Screen - PO25 option 4
Standard PO Item Distribution - PO25 option 5
Standard PO Item Quantity Breaks - PO25 option 6
Standard PO Comments Maintenance - PO25 option 7

Standard Orders CANNOT be printed through the PO120 program or by any other method.

Note regarding Add-On Costs:

There is a feature in the module which will calculate Add-On costs. I've been told to stay away from it because it doesn't do anything but suggest what the costs would have been if they had been added on. Its seems to be a bit incomplete in its processing and is not even mentioned in the tutorial.

Requisitions

There are two big differences in the Requisitions system. First, you cannot turn requisitions for inventory items into Purchase Orders and second there is no Speed PO Create.

Setup:

There are two user-defined fields
The "Immediate Flag" can be renamed by the company.

Requisition Comments are entered on a separate screen.

There is no Requisition Detail Inquiry in 5.0

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Lawson Software
Inventory Control, Purchase Order and Requisitions
5.0 and 6.0 Differences

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Overall Features:
1. Transferring between screens
2. Selecting items
3. Menu Structure
4. Interface File

Inventory Control:
1. Setup
2. Units of measure
3. Item Master
4. Item Location
5. Transactions
6. Physical Inventory
7. Reordering
8. Reports and Inquiries

Purchase Order:
1. Setup
2. PO Entry
3. Navigation ID's
4. Invoicing
5. Standard Orders
6. Reports and Inquiries

Requisitions:
1. Inventory Item Processing
2. Non-Inventory Item Processing
3. Reports and Inquiries

Miscellaneous
1. Changes in documentation
2. Quick review of how 5.0 is trained
3. Questions and answers